John J. Capelli, CPA
2000 Santa Clara Avenue
Alameda, CA 94501

July 8, 2016

Dear

In follow-up to my email notice to you on June 27, 2016, I am writing to let you know of an unfortunate incident that recently took place, and the measures we are taking to minimize the risk of any negative consequences.

NOTICE OF DATA BREACH	
What Happened?	On May 28, 2016, I was informed that some of my clients had received a fraudulent 'Docusign' email from me. Having no knowledge nor authorization of the 'Docusign' email, I immediately changed my email account password, and changed email accounts. Further, I hired a forensic analyst to determine whether the perpetrator merely created an email to look like it came from me, or whether he/she actually gained access to my account. Unfortunately, on June 21, 2016, it was determined that the individual(s) likely fraudulently gained access to my email system. Pertinently, there is no evidence that the perpetrator had access to my computer hard drive; rather, it is believed the access only involved my email.
What Information Was Involved?	I am notifying you of this incident because any information we have exchanged through my AOL email account may have been accessed by the cyber intruder. If you are an individual, this information may have included your name, gender, date of birth, telephone number, address, social security number, all employment (W-2) information, and direct deposit bank account information including account number(s) and routing information (if sent to me via email). If you are an entity, this information may have included the company name, Federal Employer Identification Number, address, telephone number along with partner, shareholder/officer or beneficiary names, addresses and social security numbers or Federal Employer Identification Numbers (if sent to me via email).
What We Are Doing.	In addition to the steps outlined above, the FBI, the Internet Crime Complaint Center (IC3), United States Secret Service, and all three consumer reporting agencies have been notified of this incident. Further, I have changed my email service provider, I am reviewing the security of all electronic information I maintain, and I will assist law enforcement in the identification of the perpetrator. I have also notified the applicable state Attorney General offices.
What You Can Do.	Given the breadth of information, we strongly recommend you are vigilant in reviewing account statements and free credit reports. You can call the three major credit agencies and the Federal Trade Commission to place a 90 day fraud alert and security freeze on your accounts. Their contact information is:

	<table><tr><td>Equifax P.O. Box 740241 Atlanta, GA 30374 1-800-685-1111 www.equifax.com</td><td>Experian P.O. Box 2104 Allen, TX 75013 1-888-397-3742 www.experian.com</td><td>TransUnion P.O. Box 2000 Chester, PA 19022 1-800-680-7289 www.transunion.com</td></tr></table> Federal Trade Commission, Consumer Response Center 600 Pennsylvania Avenue, NW, Washington, DC 20580, 1-877-IDTHEFT https://www.ftc.gov/idtheft You are also entitled to a free credit report every year from the three major credit agencies at: www.annualcreditreport.com. Lastly, in addition to the Federal Trade Commission, you may obtain information about preventing and avoiding identity theft from the Maryland Attorney General's Office: Maryland Attorney General's Office, Consumer Protection Division 200 St. Paul Place, 16th Floor, Baltimore, MD 21202, 1 (888) 743-0023, 1 (410) 576-6491, idtheft@oag.state.md.us, https://www.oag.state.md.us/idtheft

Other Important Information.

As an added precaution, I have also arranged to have AllClear ID protect your identity for 1 year at no cost to you, through the following two services. The protection starts on the date of this notice and you can use both services at *any* time for one year from the date of this notice.

AllClear SECURE: The team at AllClear ID is ready and standing by if you need identity repair assistance. This service is automatically available to you with no enrollment required. If a problem arises, simply call 1-855-260-2768 and a dedicated investigator will help recover financial losses, restore your credit and make sure your identity is returned to its proper condition.

AllClear PRO: This service offers additional layers of protection including credit monitoring and a $1 million identity theft insurance policy. For a child under 18 years old, AllClear ID ChildScan identifies acts of credit, criminal, medical or employment fraud against children by searching thousands of public databases for use of your child's information. To use the PRO service, you will need to provide your personal information to AllClear ID. You may sign up online at https://enroll.allclearid.com/ or by phone by calling 1-855-260-2768 using the following redemption code: **CODE**.

Please note: Additional steps may be required by you in order to activate your phone alerts and monitoring options.

For More Information.	Call: (510) 995-8590 or Write: 2000 Santa Clara Avenue Alameda, CA 94501